

COOK RECEIVER SERVICES INC.
LARRY E. COOK, CFE
Court Receiver
15621 W. 87th St Pkwy, #136
Lenexa, Kansas 66219
913-601-5399

STATEMENT OF FEES & EXPENSES

FTC vs. CWB Services, et al
United States District Court for the Western Dist of Missouri
Civil Action No.

Professional Fees:

September 5, 2014 to November 30, 2014

Larry Cook, Receiver----- 487.75 hours @ 260.00 per hr *\$126,815.00*

Mary Cook, Rec Asst-----28.0 hours @ 130.00 per hr *3,640.00*

Earl Baxter, Examiner-----24.5 hours @ 150.00 per hr *3,675.00*

Total Professional Fees: *\$134,130.00*

Receiver Expenses: **\$46.00**

Total professional fees and expenses to Receiver: **\$134,176.00**

EXHIBIT A

<u>Date</u>	<u>Staff</u>	<u>Activity</u>	<u>LC Hrs</u>	<u>MC Hrs</u>	<u>EB Hrs</u>	<u>Notes</u>
9/9/2014	LC	TF to Lind Merrill to arrange bond; drive to LathropGage office for meeting with Brian Holland; meet with FTC staff; meet with LathropGage staff; meet w/ locksmith; briefing with Earl Baxter and Mary Cook; review FTC TRO motion, brief; Goldstein Declaration; email from Holland; review draft of script;	8.50			
9/10/2014	LC	Meet w/ FTC, US Marshals, Lathrop attys for briefing; enter 6700 Squibb Rd; present TRO to employees; interview thirteen employees; review records; meet w/ defendant attorney; go to 7301 Mission location and meet with FTC; examine records; return to Orion office and conduct conferences with FTC and Lathtop attorneys;	11.50			
9/10/2014	EB	Meet with FTC, Receiver, and Attorneys for briefing; enter Squibb Rd office; provide information and direction to employees; video record offices; review documents and files; travel to 7301 Mission and video record offices; contact and meet with locksmith to change locks; travel back to Squibb Rd and meet with locksmith to change locks; arrange for locksmith to open safe in office; assist Receiver is identifying files for collection;			6.00	
9/11/2014	LC	Open Squibb Rd office for govt IT contractors; review records; meet with Brian Fields; interview Jason D. and his attorney David Bell; meet w/ FTC attorneys; review additional records; contact Matt Carter for IT passwords; telephone call from Impact LLC attorney; deliver order to Lind Merrill Inc for bond; conferences with FTC attorneys; telephone call to Michael Birch on accounting records; review records; write reports from interview notes; telephone call from B Fields; meet with Brian Holland; meeting with Holland and FTC attorneys;	12.00			
9/12/2014	LC	Meet IT and FTC staff at Squibb Rd office; write reports from interview notes; meet with Brian Holland; interview Matt Carter, Orion IT Mgr; interview Michael Birch, Orion Accounting Mgr; meet with landlord at Squibb Rd; meet with Heather Smith, Orion HR mgr; telephone call to Jason Dunsworth re telephone system; emails and telephone calls from attorneys for defendants; review Orion records and emails; travel to Mission office and review records; emails from Rebecca Unruh;	9.75			
9/13/2014	LC	Review documents from offices at Squibb Rd; write reports from employee interviews;	4.50			
9/14/2014	LC	Emails from and to Rebecca Unruh; emails to Brian Holland; review emails between Coppinger and collection agencies; review statements from collection agency; review Asset Freeze spreadsheets; research domain registrations for numerous payday lending web sites connected to Orion; review Impact LLC distribution spreadsheets; create a prioritized to do list for week of 9/15 and email to Holland; write reports on interviews with employees Michael Birch and Matt Carter; telephone call with Holland;	4.75			

9/15/2014	LC	Telephone call to Heather Smith re Orion payroll; contact Post Offices to arrange mail delivery; email to Christine Hon re bond; calls from Heather Smith; call to Brian Holland; review records at Squibb Rd office; calls to and from Holland; call from Heather Smith; emails to and from Holland; enter Orion Bank of America account information in spreadsheets; email from Christine Honn; call from Bank of America; review Tim Coppinger financial report from FTC; review email and payroll report from Heather Smith and send to Holland; review email and bank information sent by Bank of America;	9.50			
9/16/2014	LC	Meet with Earl Baxter and Mary Cook to review inventory process at Squibb Rd; oversee inventory; calls and emails to and from Brian Holland; emails from Rebecca Unruh; call to Jason Dunsworth; call to Matt Carter; review Sandpoint bank account at BOA; review Sandpoint financial statements; meet with Squibb Rd landlord; meet with telephone service vendor to direct service to Impact LLC offices; go to Mission Rd office and review financial statements and tax returns for Rowland and his companies; review draft of amended PI order from FTC; prepare for interviews of Michael Birch and Wesley Summa;	11.25			
9/16/2014	EB	Meet with Receiver; inventory contents of Orion Services LLC office at Squibb Rd; go to Rowland offices on Mission Rd and inventory contents;			7.25	
9/16/2014	MC	Meet with Receiver; inventory contents of Orion Services LLC office at Squibb Rd		4.50		
9/17/2014	EB	Assist receiver in copying documents; supervise defendants access to documents;			4.25	
9/17/2014	LC	Telephone call from Heather Smith; meet with Brian Holland at Squibb Rd office; meet with Michael Birch; telephone call to Todd Pitman; supervise access to documents by Tim Coppinger and Birch; telephone call to Matt Carter; telephone call from Matt Wilshire; call to Joe the telephone serviceman; telephone calls from and to landlord; call to Heather Smith; call from Paycor re invoice; interview Wesley Summa; review documents copied by FTC and return to files at Orion office;	8.00			
9/18/2014	LC	Work with IT people at Squibb Rd to get network up and running; meet with landlord for showing space to possible renters; standby while locksmith changes locks to master key; meet with Brian Holland on legal issues; review promissory note files for Sandpoint, Namakan; and Basseterre; review emails on Coppinger computer; review Efunds system files; emails to and from Holland; email from Bank of West on Coppinger loans; calls to and from Holland; call from Wesley Summa; review inventory spreadsheet; review and sign Fiduciary Notifications to IRS;	8.00			

9/19/2014	LC	Interview Michael Birch; meet with Brian Holland; meet with IT personnel on server issues; conference call with Rebecca Unruh and Holland; review financial reports with Birch; review PI order w/ Holland; review bank applications; review emails on Coppinger's computer; review and edit inventories for Squibb Rd and Mission Rd offices; create summary inventory spreadsheet; calls from and to Holland;	10.50			
9/19/2014	EB	Review video of squibb rd and mission rd offices; enter inventory counts into spreadsheet			3.50	
9/20/2014	EB	Draw diagrams of squibb rd and mission rd offices			1.50	
9/20/2014	LC	Review documents from Mission Rd offices; email to Brian Holland; create final inventory spreadsheet; review diagrams;	4.75			
9/21/2014	LC	Review documents from Mission Rd offices; prepare notes for Brian Holland; emails from and to Holland; review Rowland financial reports	5.00			
9/22/2014	LC	Review financial statements and income statements for ten Rowland entities for year 2013; go to Squibb offices and standby for repair to telephone server for Impact; copy financial statements; review and edit Squibb Rd office inventory; go to Mission Rd office to replace documents removed for printing by FTC; review additional documents for Rowland companies; review draft of Receiver's Report and call Brian Holland with edits; telephone call with Christine Hon to secure Receiver's Bond; emails to and from Holland; emails to and from Hon;	8.00			
9/23/2014	LC	Review documents for hearing; attend court hearing; meet with defendant attorneys; meet with FTC attorneys; review Attachment B filings for Coppinger corporate defendants; calls to and from Brian Holland; review Goldstein declaration; review records from Mission Rd offices; call to Earl Baxter on defendant access to records on Mission Rd; call and email to Todd Pitman;	6.00			
9/24/2014	EB	Meet defendant Rowland at Mission Rd office and supervise access to and copying of business records;			2.00	
9/24/2014	LC	Telephone calls from and to Brian Holland; telephone call to Earl Baxter; review emails from employee computers at Squibb Rd; email from Bank of the West; emails from and to Holland; call from Todd Pitman; review financial statements and prepare questions for interview of CPA Kevin Kieffer;	5.25			
9/25/2014	LC	Prepare for Kieffer interview; meet with Brian Holland; interview Kevin Kieffer; lunch meeting with Ken Weltz; pick up held mail at Mission post office; submit new change of address forms for Coppinger companies; calls to and from Holland; open and sort Squibb Rd mail; review emails by Summa and Coppinger;	8.00			

9/26/2014	LC	Review financial statements for Rowland companies; call to and from Brian Holland; review emails from Squibb Rd employees; review documents from Mission Rd office; calls to and from Kevin Kieffer, CPA; meet Natalie Brown at Mission Rd office to deliver documents and pick up accumulated mail; sort and review mail; call to Holland; send change of address forms to post office for Mission Rd companies;	8.00			
9/27/2014	LC	Review IRS correspondence and spreadsheet for Canyon Rd; email to Brian Holland; review documents from Squibb Rd office;	3.25			
9/29/2014	LC	Telephone call from Heather Smith; review emails from Squibb Rd office; go to Lathrop Gage office to review and sort accumulated mail for Squibb Rd and Mission Rd offices; meet with Brian Holland;	4.75			
9/30/2014	LC	Meet with Kevin Kieffer, CPA; collect copies of financial statements and bank statements for Coppinger and Rowland companies; meet with Brian Holland; take documents to Lathrop Gage office; review financial documents; call to Kieffer; email to Kieffer;	8.00			
10/1/2014	LC	Review and enter 1099's into spreadsheets for Coppinger and Rowland companies; review and enter K1's into spreadsheets for Coppinger and Rowland companies; calls to and from Holland; call from Heather Smith; emails to and from Kevin Kieffer CPA; review spreadsheets sent by Kieffer;	8.00			
10/2/2014	LC	Review spreadsheets and explanations from Kieffer; review Coppinger Attachment B's to financial statements; go to Squibb Rd office to meet with landlord; review and collect documents at Squibb Rd office; go to Lathrop Gage office and meet with Brian Holland; review documents at law firm; emails from Kevin Kieffer CPA on follow questions to financial statements; review Kieffer spreadsheets of general ledgers; emails from Rebecca Unruh; review Hydra receiver's preliminary report and exhibits;	8.00			
10/3/2014	LC	Compile 1099 and K1 data into spread sheets; emails to and from Kevin Kieffer; emails to and from Rebecca Unruh; telephone calls to and from Brian Holland; telephone call from Heather Smith; go to Lathrop office; meeting with Holland and Wesley Summa; review Orion payroll reports; review complaint and settlement proposal with state of Michigan; review Canyon Rd Holdings bank records for deposit information; review financial statements and income statements for Rowland companies;	8.00			
10/4/2014	LC	Review information from Kevin Kieffer for Coppinger K1 records; review intercompany transfers between Sandpoint and CWB; review General Ledger for CWB; enter 1099 data for Namakan Capital and compare with Income Statement; list discrepancies between 1099 data and Income Statements; update K-1 spreadsheet for Huskhawk IG; update 1099 spreadsheet for Sandpoint and Canyon Road; review Mission Road files for investor information and service agreements; email info to Brian Holland;	6.75			

10/6/2014	LC	Work on spreadsheets for Namakan Capital; compare 1099's to Income Statements; call to Brian Holland; emails to and from Rebecca Unruh; go to Lathrop office and meet with Brian Holland to review Namakan and other company financial statements; discuss legal issues; review Namakan investor files and compile spreadsheets;	8.00			
10/7/2014	LC	Work on Namakan and Sandpoint investor files and spreadsheets; email from Rebecca Unruh; calls to and from Brian Holland; emails to and from Holland; emails from Allison Stewart; review Namakan and Sandpoint financial statements and income statements; compare 1099 data to Clearwater Bay 1099 data; review Coppinger tax returns for 2009-2013 and enter data into spreadsheets;	8.00			
10/8/2014	LC	Review CWB Missouri bank account records; Review Coppinger account records at Missouri Bank; identify related accounts; emails to and from Brian Holland; calls to and from Brian Holland; edit 1099's spreadsheets; edit 1040 spreadsheets	8.00			
10/9/2014	LC	Call to Brian Holland; review banking records for DWTC account; meet Holland at Squibb Rd office to review tax forms and lender files; emails from and to Heather Smith; meet Smith at Squibb Rd; search for and retrieve additional financial records from Squibb Rd; emails from and to Rebecca Unruh; review Iceware files; review Cerrillos Road bank records; email to Kevin Kieffer CPA	8.00			
10/10/2014	LC	Review Cerrillos Road bank records; email to Brian Holland; email from Kieffer; review Iceware spreadsheet from Holland; review Sandpoint bank accounts at Mo Bank and BOA; review Holland correspondence to Premier Asset Management; review records from Missouri Bank and compile list of unidentified accounts receiving inter bank transfers and send to Holland for bank contact; compile spreadsheet of known and suspected accounts for corporate and individual defendants;	8.00			
10/11/2014	LC	Review Rowland bank account records at Commerce Bank; organize files; review inspection report for Coppinger lake house; review loan documents for Coppinger at Bank of the West and Missouri Bank;	3.50			
10/13/2014	LC	Review bank account records for Huskhawk Ltd, Huskhawk IG, Incrementum IG, JHS Marketing, and FRH Marketing from Country Club Bank; review Roland Commerce Bank account and identify additional records to obtain; send list of records to Holland for action; email from Kevin Kieffer; review Kieffer report on profit analysis; create Profit/Loss spreadsheet for defendant entities; emails to Brian Holland and FTC; email to Natalie Brown; review 2010-2013 tax returns for Rowland; call to Holland to discuss tax returns;	8.00			

10/14/2014	LC	Continue review of Rowland tax returns; emails to Brian Holland and Natalie Brown; enter tax return info into spreadsheets; review video recorded at Squibb Rd and Mission Rd on day of entry w/ FTC; email from Rebecca Unruh; telephone call from Brian Holland; review K-1 and 1040 data on Rowland companies; conference call with Holland and Lisa Hansen on tax reporting; conference call with Holland and Unruh;	8.00			
10/15/2014	LC	Meet with Brian Holland, Matt Wilshire, and Lisa; attend deposition of Tim Coppinger; telephone call with Holland;	6.75			
10/16/2014	LC	Meet with Brian Holland, Matt Wilshire, and Lisa; attend deposition of Ted Rowland; telephone call with Holland;	6.75			
10/17/2014	LC	Work with Brian Holland on bank account list and request for additional records; review Coppinger lake house appraisal and sale negotiations; meet with Holland and Ken Wertz to discuss legal issues going forward; review Canyon Rd bank account records;	6.50			
10/18/2014	LC	Examine Canyon Rd bank account records and enter transactions into spreadsheets	3.50			
10/19/2014	LC	Examine Canyon Rd bank account records and enter transactions into spreadsheets	3.50			
10/20/2014	LC	Complete examination of Canyon Rd 2011 bank records; send spreadsheets to Brian Holland; telephone call w/ Holland; review invoices on Coppinger lake house and sale contract; review Anasazi Services bank accounts; send Holland items for additional bank records;	8.00			
10/21/2014	LC	Complete examination of Cerrillos Rd bank account for 2011-2014 and enter transactions on spreadsheets; emails from Rebecca Unruh; calls and emails to Brian Holland and Natalie Brown; review CFPB receiver's report;	6.50			
10/22/2014	MC	Enter transactions from Canyon Road Holdings 2012 bank statement into spreadsheet		6.00		
10/22/2014	LC	Review Huskhawk Inv Group and other Rowland company accounts at Country Club Bank; send Holland a list of clarifications and additional records needed from CCBank; Call from Holland; emails from Rebecca Unruh; prepare spreadsheet for comparisons of 1099 reports vs bank payments to investors; prepare questions for Kevin Kieffer CPA; calls to and from Oddo Development re Squibb Rd rent;	7.25			
10/22/2014	MC	Enter transactions from Canyon Road Holdings 2012 bank statement into spreadsheet		6.00		
10/23/2014	LC	Calls to and from Brian Holland; examine personal bank accounts of Tim Coppinger at Missouri Bank; enter bank acct information into spreadsheets; emails to Holland for additional demand for bank records; review Receiver's Second Report draft; call to Holland for edits; review and approve final draft;	8.00			

10/24/2014	LC	Emails from Ryan Pulkrabek; review emails and account lists from Missouri Bank; send Pulkrabek information for demand of additional bank records; review emails and information reference sale of Coppinger lake house; review Canyon Road General Ledgers for 2012 and 2013; send email to Kevin Kieffer CPA for additional records; email from Natalie Brown; log into Commerce Bank receiver account and check activity; examine and enter into spreadsheet 2010 Missouri Bank account #5946 for Coppinger;	6.25			
10/27/2014	LC	Examine Rowland Commerce Bank account; enter transactions into spreadsheets; send Ryan Pulkrabek email for additional records from Commerce Bank; Examine Sandpoint bank account at Missouri Bank; enter transactions into spreadsheets; send Ryan Pulkrabek email for additional records from Missouri Bank; telephone call to Brian Holland; email from Kevin Kieffer; review emails from Rebecca Unruh and Holland;	8.00			
10/28/2014	LC	Review Canyon Rd 2011 General Ledger and compare with 2011 bank statements; prepare questions for Kevin Kieffer interview; meet with Brian Holland; interview Kevin Kieffer; take Missouri Bank wire instructions sheets to Notary for signautre; send documents to Holland for account transfers; emails to and from Holland; review deposition transcripts of Rowland and Coppinger FTC asset depositions;	7.50			
10/29/2014	LC	Review Commerce Bank correspondence and statement; emails from and to Natalie Brown; compile list of bank record demands outstanding; examine Sandpoint bank account and enter draws and transfers into spreadsheets; meet with Squibb Rd landlord at his office; email to Brian Holland; review Huskhawk IG General Ledger for draws and investor payments; review Rowland emails from aol account; emails from Holland and Ryan Pulkrabek;	8.00			
10/30/2014	LC	Review emails in Rowland aol account for 2009; go to Squibb Rd office to search for investor documents; emails from Ryan Pulkrabek; review information provided by Country Club Bank; additional emails from Pulkrabek re Country Club Bank record production and Misssouri Bank record production;	6.75			
10/31/2014	LC	Review emails in Rowland aol account; review spreadsheets for Rowland entities; send request for excel files from Relativity database; review Kieffer work order estimate and invoices; review email and attachments from Ryan Pulkrabek; email from Rebecca Unruh; email to Pat McInerny; emails to and from Tim Coppinger ;	7.00			

11/3/2014	LC	Email to Ryan Pulkrabek for bank record production; review Roland emails in Relativity database; search for transactions in Incrementum records; send email to Brian Holland on pending issues to address; review K-1 information for Rowland; review and sort information in Canyon Road account for 2012; emails to and from Brian Holland; call from Holland;	7.25			
11/4/2014	LC	Prepare for meeting with Kieffer; meet w/ Kevin Kieffer CPA and review accounting issues; go to Squibb Rd office and meet with Tim Coppinger to retrieve personal property; call from Brian Holland; meeting with Holland on Plaza to discuss legal issues and receive copies of bank record production; review correspondence from Commerce Bank; scan and email returned check items to Natalie Brown; examine Incrementum Investment Group's balance sheets and vendor payment list for 2009-2012	8.00			
11/5/2014	LC	Review bank records for Northrock LLC, Ted Rowland, Tim Coppinger, and Clearwater Bay Marketing from Missouri Bank; list numerous items to demand from Mo Bank to identify certain transactions; emails to Ryan Pulkrabek and Brian Holland;	7.50			
11/6/2014	LC	Email from Ryan Pulkrabek; review request to Mo Bank and respond with requested information; review Squibb office inventory; research firms that purchase used office and technology equipment; send email to Holland re landlord issues; review Rowland company bank accounts at Country Club Bank to match transfers and deposits between accounts; email from Pulkrabek re Mo Bank response; email to Pulkrabek with instructions to seek information from Bank of the West; email from Rebecca Unruh; review and revise spreadsheet and personal tax return data for Coppinger; send revised spreadsheet to Rebecca;	6.50			
11/7/2014	LC	Email from Ryan Pulkrabek; review spreadsheets and general ledgers to account for payments to Coppinger from all Coppinger entities; meeting with Ken Wertz to discuss legal issues; telephone call to Brian Holland; emails to and from Kevin Kieffer, CPA; review lease agreement for 6700 Squibb Rd office;	6.00			
11/10/2014	LC	Email from Ryan Pulkrabek; review bank statements for C2 Supply account at Missouri Bank; update pending bank record request list; update bank record examination list; email to Pulkrabek; emails from and to Kevin Kieffer; examine Northrock LLC bank account and enter transactions into spreadsheets; examine Rowland emails in Relativity for loan information; telephone call from Pulkrabek; review information from Missouri Bank;	8.00			

11/11/2014	LC	Review Squibb office inventory; call to three computer equipment liquidators; call to Squibb Rd landlord to discuss lease termination; emails to computer liquidators with inventory; email to Brian Holland; email from Ryan Pulkrabek; email from Kevin Kieffer; review Kieffer spreadsheets on investors; review promissory note spreadsheets; go to Squibb Rd office and take pictures of computer equipment; send pictures to buyers; emails to and from buyers; telephone call to Ryan Pulkrabek; call from Brian Holland; review settlement spreadsheet on sale of coppinger lake house; review supporting document for payment of mechanic lien;	8.00			
11/12/2014	LC	Call used office furniture dealers for estimates; email from Ryan Pulkrabek re accounts at Commerce Bank; call to Ryan; review three Rowland accounts at Commerce Bank for inter account transfers; call from Brian Holland; review w/ Holland bank accounts and record entry into Excel by LG staff; email to computer equipment buyer with inventory information; emails from and to Kevin Kieffer; examine spreadsheets prepared by Kieffer on distributions; email from Holland; review demand letters and send edits; review Cerrillos Rd account at Mo Bank for distributions; email to Kieffer; review edits to demand letters and send additional edits to Holland; call from Holland; email from Holland: review and approve third edition of demand letters; emails from and to Squibb Rd landlord;	8.00			
11/13/2014	LC	Email to Squibb Rd landlord; call to computer equipment buyer; email from Kevin Kieffer with Huskhawk interest payments; review Kieffer spreadsheets and send email for clarifications; go to Squibb Rd to work on equipment inventory and record info for potential computer buyer; meet with used office furniture dealer at office; email from Ryan Pulkrabek with Bank of the West information; email computer service tag numbers to Matthew Molder at Repowerit; add'l emails from and to Molder; emails to and from Squibb Rd landlord reference access to office; email from Kieffer reference payments to R&F from Rowland company accounts; review spreadsheets and supporting documents sent by Kieffer; calls to additional used office furniture buyers to obtain bids; emails from Jerry Sullivan at Team Office on bid proposal; call from Brian Holland re efunds server download; email from and to Jerry Sullivan re bid for chairs;	8.00			

11/14/2014	LC	Review three Commerce bank accounts for R&F LLC; calls to used computer buyers; email from Rebecca Unruh; email from Matther Molder; call to Brian Holland; go to Squibb Rd office and take pictures of office furniture; email pictures to buyer in St Louis; measure computer monitor screens and email to buyer in Georgia; review files and pack into boxes; email from Kevin Kieffer; review Kieffer spreadsheets; email from Ryan Pulkrabek; review Northrock bank account spreadsheet and send info requested to Pulkrabek; telephone call from Brian Holland and Pulkrabek	7.00			
11/17/2014	LC	Email from Team office with offer for chairs; call to Surplus Exchange; go to Squibb Rd office to retrieve information for furniture buyer; search and box files at Squibb Rd office; email from Natalie Brown; call to Brian Holland; email to Squibb Rd landlord;	6.75			
11/18/2014	LC	Email to and from Natalie Brown; email from Brian Holland; calls to and from Max Kenny at Surplus Exchange; email to Matthew Moulder; emails to and from Rick Oddo re Squibb Rd lease; email fro Kevin Kieffer; review Kieffer Canyon Rd spreadsheets; review Rowland accounts at Commerce Bank;	5.50			
11/19/2014	LC	Email to Brian Holland; email to Matthew Molder; call from Max Kenny; email from Kevin Kieffer; review spreadsheets on DNA distributions; go to Squibb Rd office to review and pack files; meet with Ben Martin of Surplus Exchange to discuss donation of office supplies and equipment; emails to and from David Livingston re office furniture; sort and print spreadsheets;	7.25			purchase packing boxes and trash bags
11/20/2014	LC	Email to Matthew Molder; calls to computer liquidators; emails to and from David Livingston; review Livingston's proposal to purchase office furniture; go to Squibb Rd office to review and pack files; email to Ryan Pulkrabek; call from Brian Holland; email from Holland; review and approve settlement agreement with Impact Interiors; review Impact's request for payment of invoice; email from Kevin Kieffer; review Canyon Road investor payments in 2013; email to Holland to submit motion to approve sale of furniture; call from Holland re billing payments; email from Pulkrabek re DNA subpoena; review subpoena and send approval to Ryan; email from Matthew Molder withdrawing from bid on computers;	8.00			

11/21/2014	LC	Email from Kevin Kieffer; review spreadsheets on Canyon Rd investors 2014; call to RenewIT; call to Ben Martin at Surplus Exchange; review Northrock account at Missouri Bank; enter transactions from Northrock bank account statements into spreadsheets; emails from and to Brian Holland; review motion to release funds in Coppinger account to pay liens on lake house; email from Ben Martin; update bank account spreadsheet; contact Pitney Bowes re Squibb Rd postage meter; review motion by defendant's attorneys to release funds for legal fees; review FTC opposition motion; telephone call from Holland to discuss DNA Investments and legal issues;	7.50			
11/22/2014	LC	Review email from Ryan Pulkrabek; review document production from Missouri Bank on Rowland accounts;	1.00			
11/24/2014	LC	Email to Ryan Pulkrabek; work on Northrock LLC bank account spreadsheets; email from Kevin Kieffer; review spreadsheets on Coppinger companies prepared by Kieffer; email from Brian Holland; review Coppinger request for expenses; telephone call from Holland; go to Squibb Rd office to complete packing files; prepare inventory sheet of files for storage; meet IT personnel at Squibb Rd office to download information from servers; meet with Holland at Squibb Rd; meet with Tim Coppinger at Squibb Rd to provide access to records; emails from Ryan re Missouri Bank reply;	8.00			
11/25/2014	LC	Work on Northrock LLC bank account; call to Squibb Rd landlord re access; meet with Ken Weltz; go to Squibb Rd to finalize inventory sheet for files; prepare diagram of office and file locations; emails from and to Natalie Brown; emails from and to Brian Holland; call to Pitney Bowes; call to Unisource; email from Kevin Kieffer with Rowland company spreadsheets; review spreadsheets and call to Kieffer;	6.00			
11/26/2014	LC	Emails from Brian Holland; review real estate closing documents for Coppinger lake house; call to Holland; emails from Rebecca Unruh; emails and phone call to Pitney Bowes to return rental postage meter; calls from and to Unisource to return copier at Squibb Rd; emails to and from Holland and Rob Harsh; call to Surplus Exchange; examine Rowland companies spreadsheets; review Northrock LLC bank account statements;	5.75			
11/26/2014	MC	Enter transactions from Northrock LLC bank account statements into spreadsheets;		5.00		
11/28/2014	LC	Print and assemble all financial spreadsheets for analysis; conduct analysis to identify additional information needed; conduct analysis of Canyon Road investor promissory notes, amount invested, amount of interest paid, profits and losses for 99 notes; compile spreadsheet; send email to Brian Holland;	8.00			
11/28/2014	MC	Enter transactions from Northrock LLC bank account statements into spreadsheets;		6.50		

		Totals	487.75	28.00	24.5	
		Larry Cook, Receiver \$260.00 x 487.75	\$126,815.00			
		Mary Cook, Rec Asst \$130.00 x 28	\$3,640.00			
		Earl Baxter, Rec Examiner \$150 x 24.5	\$3,675.00			
		Expenses	\$46.00			
		Total:	\$134,176.00			